

BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

ROBERT L. TURNER
2950 Buskirk Avenue, Suite 300
Walnut Creek, CA 94597

Certified Public Accountant
Certificate No. 76494

Respondent.

Case No. AC-2012-5

OAH No. 2012090114

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on June 29 2013.

It is so ORDERED May 30, 2013.

Leslie J. Mann
FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 DIANN SOKOLOFF
Supervising Deputy Attorney General
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8
9 **BEFORE THE**
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DEPARTMENT OF CONSUMER AFFAIRS
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

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13 2950 Buskirk Avenue, Suite 300
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14 **Certified Public Accountant**
15 **Certificate No. 76494**

16 Respondent.

Case No. AC-2012-5

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STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

17
18 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
19 entitled proceedings that the following matters are true:

20 PARTIES

21 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
22 Accountancy. She brought this action solely in her official capacity and is represented in this
23 matter by Kamala D. Harris, Attorney General of the State of California, by Aspasia A.
24 Papavassiliou, Deputy Attorney General.

25 2. Respondent Robert L. Turner (Respondent) is representing himself in this proceeding
26 and has chosen not to exercise his right to be represented by counsel.

27 3. On or about November 12, 1998, the California Board of Accountancy issued
28 Certified Public Accountant Certificate No. 76494 to Robert L. Turner (Respondent). The

1 Certified Public Accountant Certificate expires on March 31, 2014, unless renewed.

2 JURISDICTION

3 4. Accusation No. AC-2012-5 was filed before the California Board of Accountancy
4 (CBA), Department of Consumer Affairs, and is currently pending against Respondent. The
5 Accusation and all other statutorily required documents were properly served on Respondent on
6 June 28, 2012. Respondent timely filed his Notice of Defense contesting the Accusation.

7 5. A copy of Accusation No. AC-2012-5 is attached as exhibit A and incorporated by
8 reference.

9 ADVISEMENT AND WAIVERS

10 6. Respondent has carefully read, and understands the charges and allegations in
11 Accusation No. AC-2012-5. Respondent has also carefully read, and understands the effects of
12 this Stipulated Settlement and Disciplinary Order.

13 7. Respondent is fully aware of his legal rights in this matter, including the right to a
14 hearing on the charges and allegations in the Accusation; the right to be represented by counsel at
15 his own expense; the right to confront and cross-examine the witnesses against him; the right to
16 present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel
17 the attendance of witnesses and the production of documents; the right to reconsideration and
18 court review of an adverse decision; and all other rights accorded by the California
19 Administrative Procedure Act and other applicable laws.

20 8. Respondent voluntarily, knowingly, and intelligently waives and gives up each and
21 every right set forth above.

22 CULPABILITY

23 9. Respondent understands and agrees that the charges and allegations in Accusation
24 No. AC-2012-5, if proven at a hearing, constitute cause for imposing discipline upon his Certified
25 Public Accountant Certificate.

26 10. Respondent admits to the truth of each and every charge in the Accusation except for
27 the charges relating to the J.I. engagement. Regarding the J.I. engagement, for the purpose of
28 resolving the Accusation without the expense and uncertainty of further proceedings, Respondent

1 agrees that, at a hearing, Complainant could establish a factual basis for the charges in the
2 Accusation, and that Respondent gives up his right to contest those charges.

3 11. Respondent agrees that his Certified Public Accountant Certificate is subject to
4 discipline and he agrees to be bound by the CBA's probationary terms as set forth in the
5 Disciplinary Order below.

6 CIRCUMSTANCES IN MITIGATION

7 12. Respondent Robert L. Turner has never been the subject of any disciplinary action.
8 He is admitting responsibility at an early stage in the proceedings.

9 RESERVATION

10 13. The admissions made by Respondent are only for the purposes of this proceeding, or
11 any other proceedings in which the California Board of Accountancy or other professional
12 licensing agency is involved, and shall not be admissible in any other criminal or civil
13 proceeding.

14 CONTINGENCY

15 14. This stipulation shall be subject to approval by the California Board of Accountancy.
16 Respondent understands and agrees that counsel for Complainant and the staff of the California
17 Board of Accountancy may communicate directly with the CBA regarding this stipulation and
18 settlement, without notice to or participation by Respondent. By signing the stipulation,
19 Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the
20 stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this
21 stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of
22 no force or effect, except for this paragraph, it shall be inadmissible in any legal action between
23 the parties, and the CBA shall not be disqualified from further action by having considered this
24 matter.

25 15. The parties understand and agree that facsimile copies of this Stipulated Settlement
26 and Disciplinary Order, including facsimile signatures, shall have the same force and effect as the
27 originals.
28

16. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

17. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS ORDERED that Certified Public Accountant Certificate No. 76494 issued to Respondent Robert L. Turner (Respondent) is revoked. However, the revocation is stayed and Respondent is placed on probation for three (3) years on the following terms and conditions.

1. Obey All Laws

Respondent shall obey all federal, California, other states' and local laws, including those rules relating to the practice of public accountancy in California.

2. Cost Reimbursement

Respondent shall reimburse the CBA \$10,000 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with quarterly written reports) during the first 33 months of probation.

3. Submit Written Reports

Respondent shall submit, within 10 days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.

1 **4. Personal Appearances**

2 Respondent shall, during the period of probation, appear in person at interviews/meetings as
3 directed by the CBA or its designated representatives, provided such notification is accomplished
4 in a timely manner.

5 **5. Comply With Probation**

6 Respondent shall fully comply with the terms and conditions of the probation imposed by
7 the CBA and shall cooperate fully with representatives of the California Board of Accountancy in
8 its monitoring and investigation of the respondent's compliance with probation terms and
9 conditions.

10 **6. Practice Investigation**

11 Respondent shall be subject to, and shall permit, a practice investigation of the respondent's
12 professional practice. Such a practice investigation shall be conducted by representatives of the
13 CBA, provided notification of such review is accomplished in a timely manner.

14 **7. Comply With Citations**

15 Respondent shall comply with all final orders resulting from citations issued by the
16 California Board of Accountancy.

17 **8. Tolling of Probation for Out-of-State Residence/Practice**

18 In the event respondent should leave California to reside or practice outside this state,
19 respondent must notify the CBA in writing of the dates of departure and return. Periods of non-
20 California residency or practice outside the state shall not apply to reduction of the probationary
21 period, or of any suspension. No obligation imposed herein, including requirements to file
22 written reports, reimburse the CBA costs, and make restitution to consumers, shall be suspended
23 or otherwise affected by such periods of out-of-state residency or practice except at the written
24 direction of the CBA.

25 **9. Violation of Probation**

26 If respondent violates probation in any respect, the CBA, after giving respondent notice and
27 an opportunity to be heard, may revoke probation and carry out the disciplinary order that was
28 stayed. If an accusation or a petition to revoke probation is filed against respondent during

1 probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of
2 probation shall be extended until the matter is final.

3 The CBA's Executive Officer may issue a citation under California Code of Regulations,
4 Section 95, to a licensee for a violation of a term or condition contained in a decision placing that
5 licensee on probation.

6 **10. Completion of Probation**

7 Upon successful completion of probation, respondent's license will be fully restored.

8 **11. Continuing Education Courses**

9 During each year of probation, Respondent shall complete and provide proper
10 documentation of 24 hours of professional education courses in the field of tax. Respondent
11 agrees to complete the courses by January 31, 2014, January 31, 2015, and January 31, 2016.
12 This coursework shall be in addition to continuing education requirements for relicensing.

13 **12. Active License Status**

14 Respondent shall at all times maintain an active license status with the CBA, including
15 during any period of suspension. If the license is expired at the time the CBA's decision becomes
16 effective, the license must be renewed within 30 days of the effective date of the decision.

17
18 **ACCEPTANCE**

19 I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the
20 stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into
21 this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and
22 agree to be bound by the Decision and Order of the California Board of Accountancy.

23
24 DATED: May 15 2013

Robert L. Turner
ROBERT L. TURNER
Respondent

26
27 **ENDORSEMENT**

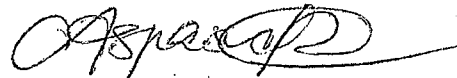
28 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully

1 submitted for consideration by the California Board of Accountancy of the Department of
2 Consumer Affairs.

3 Dated: *May 16, 2013*

Respectfully submitted,

KAMALA D. HARRIS
Attorney General of California
DIANN SOKOLOFF
Supervising Deputy Attorney General



ASPASIA A. PAPA VASSILIOU
Deputy Attorney General
Attorneys for Complainant

10 SF2011202813
11 Stipulation.rtf

Exhibit A

Accusation No. AC-2012-5

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2 DIANN SOKOLOFF
Supervising Deputy Attorney General
3 ASPASIA A. PAPAVALASSILOU
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10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2012-5

12 **ROBERT L. TURNER**
13 1939 107th Avenue
Oakland, CA 94603

A C C U S A T I O N

14 **Certified Public Accountant**
15 **Certificate No. 76494**

16 Respondent.

17
18 Complainant alleges:

19 **PARTIES**

20 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
21 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

22 2. On or about November 12, 1998, the California Board of Accountancy issued
23 Certified Public Accountant Certificate Number 76494 to Robert L. Turner (Respondent). The
24 Certified Public Accountant Certificate expired on March 31, 2012, and is delinquent.
25 Respondent's Certified Public Accountant Certificate was in an inactive status from on or about
26 April 1, 2006, due to Respondent's lack of compliance with continuing education requirements.

27 **JURISDICTION**

28 3. This Accusation is brought before the California Board of Accountancy (CBA),

1 Department of Consumer Affairs, under the authority of the following laws. All section
2 references are to the Business and Professions Code unless otherwise indicated.

3 4. Section 5050, subdivision (a), states:

4 "Except as provided in subdivision (b) and (c) of this section, in subdivision (a) of Section
5 5054; and in Section 5096.12, no person shall engage in the practice of public accountancy in this
6 state unless the person is the holder of a valid permit to practice public accountancy issued by the
7 board or a holder of a practice privilege pursuant to Article 5.1 (commencing with Section
8 5096.)"

9 5. Section 5051 states:

10 "Except as provided in Sections 5052 and 5053, a person shall be deemed to be engaged in
11 the practice of public accountancy within the meaning and intent of [Chapter 1 of Division 3
12 (commencing with Section 5000)] if he or she does any of the following:

13 "(a) Holds himself or herself out to the public in any manner as one skilled in the
14 knowledge, science, and practice of accounting, and as qualified and ready to render professional
15 service therein as a public accountant for compensation.

16 "(b) Maintains an office for the transaction of business as a public accountant.

17 "(c) Offers to prospective clients to perform for compensation, or who does perform on
18 behalf of clients for compensation, professional services that involve or require an audit,
19 examination, verification, investigation, certification, presentation, or review of financial
20 transactions and accounting records.

21 "(d) Prepares or certifies for clients reports on audits or examinations of books or records of
22 account, balance sheets, and other financial, accounting and related schedules, exhibits,
23 statements, or reports that are to be used for publication, for the purpose of obtaining credit, for
24 filing with a court of law or with any governmental agency, or for any other purpose.

25 "(e) In general or as an incident to that work, renders professional services to clients for
26 compensation in any or all matters relating to accounting procedure and to the recording,
27 presentation, or certification of financial information or data.

28

1 "(f) Keeps books, makes trial balances, or prepares statements, makes audits, or prepares
2 reports, all as a part of bookkeeping operations for clients.

3 "(g) Prepares or signs, as the tax preparer, tax returns for clients.

4 "(h) Prepares personal financial or investment plans or provides to clients products or
5 services of others in implementation of personal financial or investment plans.

6 "(i) Provides management consulting services to clients.

7 "The activities set forth in subdivisions (f) to (i), inclusive, are 'public accountancy' only
8 when performed by a certified public accountant or public accountant, as defined in this chapter.

9 "A person is not engaged in the practice of public accountancy if the only services he or she
10 engages in are those defined by subdivisions (f) to (i), inclusive, and he or she does not hold
11 himself or herself out, solicit, or advertise for clients using the certified public accountant or
12 public accountant designation. A person is not holding himself or herself out, soliciting, or
13 advertising for clients within the meaning of this section solely by reason of displaying a CPA or
14 PA certificate in his or her office or identifying himself or herself as a CPA or PA on other than
15 signs, advertisements, letterhead, business cards, publications directed to clients or potential
16 clients, or financial or tax documents of a client."

17 6. Section 5109 states:

18 "The expiration, cancellation, forfeiture, or suspension of a license, practice privilege, or
19 other authority to practice public accountancy by operation of law or by order or decision of the
20 board or a court of law, the placement of a license on a retired status, or the voluntary surrender
21 of a license by a licensee shall not deprive the board of jurisdiction to commence or proceed with
22 any investigation of or action or disciplinary proceeding against the licensee, or to render a
23 decision suspending or revoking the license."

24 7. California Code of Regulations, title 16, section 5, states:

25 "A licensee of the State Board of Accountancy engaged in the practice of public
26 accountancy as defined in Section 5051 of the Business and Professions Code or engaged in an
27 occupation in which the licensee renders services of the type performed by certified public
28 accountants or public accountants or renders other professional services shall observe and is

1 subject to rules and regulations of the State Board of Accountancy in the conduct of such activity.
2 For purposes of Section 5, the term "activity" includes but is not limited to bookkeeping, financial
3 planning, investment planning, tax services and management services. "

4 8. California Code of Regulations, title 16, section 58, provides that licensees
5 engaged in the practice of public accountancy shall comply with all applicable professional
6 standards, including but not limited to generally accepted accounting principles and generally
7 accepted auditing standards.

8 **STATUTORY PROVISIONS**

9 9. Section 5100 states, in pertinent part:

10 "After notice and hearing the board may revoke, suspend, or refuse to renew any permit or
11 certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing
12 with Section 5080), or may censure the holder of that permit or certificate for unprofessional
13 conduct that includes, but is not limited to, one or any combination of the following causes:

14 ...

15 "(c) Dishonesty, fraud, gross negligence, or repeated negligent acts committed in the same
16 or different engagements, for the same or different clients, or any combination of engagements or
17 clients, each resulting in a violation of applicable professional standards that indicate a lack of
18 competency in the practice of public accountancy or in the performance of the bookkeeping
19 operations described in Section 5052.

20 ...

21 "(g) Willful violation of this chapter or any rule or regulation promulgated by the board
22 under the authority granted under this chapter."

23 **REGULATORY PROVISIONS**

24 10. California Code of Regulations, title 16, section 52, subdivision (d), states:

25 "A licensee shall provide true and accurate information and responses to questions,
26 subpoenas, interrogatories or other requests for information or documents and not take any action
27 to obstruct any Board inquiry, investigation, hearing or proceeding."
28

1 11. California Code of Regulations, title 16, section 80, subdivision (a), provides that the
2 holder of a license in an inactive status shall not engage in the practice of public accountancy as
3 defined in Section 5051.

4 **COST RECOVERY PROVISION**

5 12. Section 5107, subdivision (a), states:

6 "The executive officer of the board may request the administrative law judge, as part of the
7 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate
8 found to have committed a violation or violations of this chapter to pay to the board all reasonable
9 costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees.
10 The board shall not recover costs incurred at the administrative hearing."

11 **RESPONDENT'S ACCOUNTANCY ENGAGEMENTS**

12 13. **W.S. Engagement**

13 In 2009, in exchange for \$2,500 in compensation, Respondent prepared and executed the
14 following tax documents for his client W.S. of Fairfield:

15 (a) 2008 IRS Form 1040 (U.S. Individual Income Tax Return) dated April 28, 2009;

16 (b) 2006 IRS Form 1040X (Amended U.S. Individual Income Tax Return) dated June 16,
17 2009;

18 (c) 2007 IRS Form 1040X (Amended U.S. Individual Income Tax Return) dated June 16,
19 2009;

20 (d) 2008 IRS Form 1045 (Application for Tentative Refund) dated June 16, 2009;

21 (e) Amended 2008 IRS Form 1045 (Application for Tentative Refund) dated October 9,
22 2009; and

23 (f) Second (Amended) 2007 IRS Form 1040X (Amended U.S. Individual Income Tax
24 Return) dated October 9, 2009.

25 14. **J.I. Engagement**

26 In 2010, Respondent agreed to prepare and file IRS Form 656 (Offer in Compromise or
27 OIC) for his client J.I. of Antioch regarding approximately \$15,000 in unpaid taxes and penalties
28 and to represent her before the IRS regarding the OIC. The engagement began in or around May

1 of 2010, and continued until in or around December of 2010. J.I. paid Respondent \$400 in
2 compensation for his promised services, and, in addition, provided him with two cashiers checks:
3 one \$75 check for the initial payment toward the compromise offer and one \$150 check for the
4 OIC filing fee.

5 **FIRST CAUSE FOR DISCIPLINE**

6 **(Practice with Inactive Certificate)**

7 15. Respondent has subjected his Certified Public Accountant Certificate to discipline
8 under Sections 5050, subdivision (a) (Requirement for Valid Permit); 5100, subdivision (g)
9 (Violation of Accountancy Act or CBA Regulation); and California Code of Regulations, title 16,
10 section 80 (Inactive License), because he engaged in unprofessional conduct by practicing public
11 accountancy while his Certified Public Accountant Certificate was in an inactive status and he
12 lacked any other certificate that otherwise authorized him to prepare tax returns or appear before
13 the Internal Revenue Service (IRS). The circumstances are set forth in paragraphs 2, 13, and 14,
14 above.

15 **SECOND CAUSE FOR DISCIPLINE**

16 **(Gross Negligence and Repeated Negligent Acts)**

17 16. Respondent has subjected his Certified Public Accountant Certificate to discipline
18 under Section 5100, subdivision (c) (Gross Negligence and Repeated Negligent Acts), because he
19 engaged in unprofessional conduct by committing gross negligence and repeated negligent acts in
20 his practice of accountancy. The circumstances are set forth in paragraphs 13 and 14 above, and
21 17 and 18, below.

22 17. **W.S. Engagement**

23 Respondent committed the following errors in the tax documents he prepared for W.S.:

24 a. **2008 IRS Form 1040 dated April 28, 2009**

25 (1) Respondent failed to allocate a sales price to, and entered incorrect sales prices for,
26 landscape and window treatments when reporting the sale of rental property on IRS Form 4797
27 (Sales of Business Property).
28

1 (2) Respondent failed to provide a reduction in tax attributes to the rental properties in
2 the amount of \$255,000 of canceled debt, or \$40,465 of basis reduction election, as was entered
3 on Form 982 (Reduction of Tax Attributes Due to Discharge for Indebtedness) and Form 4797.
4 This allowed W.S. to realize a larger loss on the tax return than he was otherwise entitled to
5 deduct.

6 (3) Respondent incorrectly reported the sales of two rental properties on Form 4797. He
7 entered the sales as four properties instead of two. In addition, he failed to address the sale of the
8 land on the properties.

9 (4) Respondent entered cancelation of debt income on line 21 instead of on Schedule E
10 (Supplemental Income and Loss).

11 (5) Respondent erroneously attributed W-2 income only to W.S., when he should have
12 attributed some of the W-2 income to the spouse of W.S. This created a credit for excess social
13 security tax withheld when there was none.

14 (6) In the related California income tax return, Respondent only applied the current
15 year's rental losses instead of the passive activity loss carryover to which W.S. was entitled. This
16 error caused \$96,113 of additional income to be realized on the California income tax return.

17 b. 2008 IRS Form 1045 dated June 16, 2009

18 (1) Respondent incorrectly figured the Net Operating Loss (NOL) as a result of
19 Respondent's error alleged in (a)(4), above (i.e. Respondent entered cancelation of debt income
20 on line 21 of Form 1040 instead of on Schedule E).

21 (2) Respondent failed to include the following required schedules and forms with the
22 filing, causing the filing to be rejected by the IRS:

- 23 (a) Schedule A (NOL Computation);
- 24 (b) Schedule B—(NOL Absorption);
- 25 (c) Schedule A AMT (Alternative Minimum Tax NOL Computation);
- 26 (d) Form 6251 (Alternative Minimum Tax);
- 27 (e) Original 2006 Form 6251;
- 28 (f) Revised 2006 Form 6251 with NOL carryback;

(g) Original 2007 Form 6251; and

(h) Revised 2007 Form 6251 with NOL carryback.

c. Amended 2008 IRS Form 1045 dated October 9, 2009

(1) On or about August 17, 2009, W.S. received a letter from the IRS that the Form 1045 was not accepted as filed and more information would be needed. After W.S. informed Respondent about the rejection, Respondent prepared Amended 2008 IRS Form 1045 on or about October 9, 2009, but repeated the following errors from the original form:

(a) The NOL was still incorrectly calculated in that Respondent entered cancelation of debt income on line 21 of Form 1040 instead of on Schedule E; and

(b) Respondent failed to include the schedules and forms set forth in (b)(2), above, with the following exception: he provided Schedule A (NOL Computation), as required.

d. Second 2007 IRS Form 1040X dated October 9, 2009

(1) Respondent incorrectly entered in Column A the amount from the original Form 1040 instead of the amount in the first 1040X Form.

18. J.I. Engagement

After entering engagement and receiving payment for service, Respondent never filed an OIC for J.I. In or around July, 2010, Respondent had J.I. mail IRS Form 9465 (Installment Agreement Request) as a precursor to filing an OIC, but subsequently informed her, erroneously, that she would not have to make payments on the agreement prior to acceptance of the OIC. On or around September 12, 2010, Respondent had J.I. sign an OIC and subsequently claimed he had mailed the OIC for filing the same evening, but the form was never received by the IRS.

Respondent promised to resubmit the form for filing but never did so.

THIRD CAUSE FOR DISCIPLINE

(Violation of Regulation in Response to Board Inquiry)

19. Respondent has subjected his Certified Public Accountant Certificate to discipline under Section 5100, subdivision (g) (Violation of CBA Regulation) for his violation of California Code of Regulations, title 16, section 52, subdivision (d) (Failure to Provide Accurate

1 Information in Response to Board Inquiry), because he provided false or inaccurate information
2 in response to CBA's request for information regarding the W.S. and J.I. complaints, as follows:

3 a. Respondent provided the CBA inconsistent statements regarding how many NOL tax
4 returns he had prepared. In response to a CBA inquiry letter dated January 13, 2010, regarding
5 the W.S. complaint, on or about February 24, 2010, Respondent wrote that he had prepared six
6 NOL tax returns within the last two years. On March 21, 2011, CBA asked Respondent to
7 provide copies of those six NOL returns. On April 21, 2011, Respondent stated he could not
8 reply to the inquiry due to a computer failure in late 2010 that resulted in the loss of all data on
9 his laptop. At an investigative hearing on May 5, 2011, Respondent stated that W.S.'s tax return
10 was most likely the first NOL tax return he had prepared.

11 b. In a response to a CBA inquiry letter dated March 21, 2011, regarding the J.I.
12 complaint, on April 20, 2011, Respondent stated in an email message that he told J.I. that he
13 could not represent her before the I.R.S. On April 21, 2011, in another email message to CBA,
14 Respondent further stated that he only "reviewed" rather than prepared the OIC paperwork for J.I.
15 These representations contradict email correspondence between Respondent and J.I. and OIC
16 paperwork signed by Respondent indicating that he had agreed to represent Respondent before
17 the IRS.

18 PRAYER

19 WHEREFORE, Complainant requests that a hearing be held on the matters alleged in this
20 Accusation, and that following the hearing, the California Board of Accountancy issue a decision:

21 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
22 Accountant Certificate Number 76494, issued to Robert L. Turner;

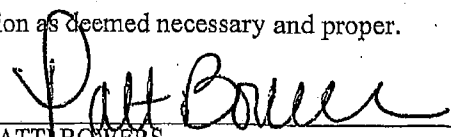
23 2. Awarding the Board costs as provided by Business and Professions Code section
24 5107;

25 3. Ordering Robert L. Turner to pay the California Board of Accountancy an
26 administrative penalty under Business and Professions Code section 5116; and
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4. Taking such other and further action as deemed necessary and proper.

DATED: 6/28/2012


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

SF2011202813
accusation.rtf